

**RECEIVED**

FEB 10 2009

CLERK U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF IOWA

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF IOWA

UNITED STATES OF AMERICA,	)	
	)	CRIMINAL NO. 3:09-CR-14
Plaintiff,	)	
	)	
v.	)	<u>INDICTMENT</u>
	)	
DONALD DALE MILLER,	)	T. 26 U.S.C. § 7203
	)	
Defendant.	)	

**THE GRAND JURY CHARGES:**

**COUNT ONE**  
**(Failure To File - 2002 Federal Tax Return)**

During the calendar year 2002, the defendant, Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that defendant was required by law, following the close of the calendar year 2002, and on or before April 15, 2003, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

**THE GRAND JURY FURTHER CHARGES:**

**COUNT TWO**  
**(Failure To File, 2003 Federal Income Tax Return)**

During the calendar year 2003, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2003, and on or before April 15, 2004, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of defendant's gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

**THE GRAND JURY FURTHER CHARGES:**

**COUNT THREE**  
**(Failure To File, 2004 Federal Income Tax Return)**

During the calendar year 2004, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an

amount that he was required by law, following the close of the calendar year 2004, and on or before April 15, 2005, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

**THE GRAND JURY FURTHER CHARGES:**

**COUNT FOUR  
(Failure To File, 2005 Federal Income Tax Return)**

During the calendar year 2005, the defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2005, and on or before April 15, 2006, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald

Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

**THE GRAND JURY FURTHER CHARGES:**

**COUNT FIVE  
(Failure To File, 2006 Federal Income Tax Return)**

During the calendar year 2006, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2006, and on or before April 15, 2007, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

**A TRUE BILL.**

/s/  
FOREPERSON

Matthew G. Whitaker  
United States Attorney

By: /s/  
Craig Peyton Gaumer  
Assistant United States Attorney